

## 2025 Tax Document Mailing Schedule

Tax Document	Mailed On or Before IRS Mailing Deadline	Description
<b>Forms 1099-R and 1099-Q</b>	Saturday, January 31, 2026	These forms provide information on distributions from your Individual Retirement Account (IRA), Coverdell Education Savings account, or 529 Plans.
<b>IRA corrected valuations (for accounts with no December Statement)</b>	Saturday, January 31, 2026	This statement reports your year-end IRA portfolio valuation.
<b>Market value and RMD Information (Form 5498)</b>	Saturday, January 31, 2026	Included in your enclosed December 2025 account statement. This shows the value of the account as of the last business day of the year and information regarding your Required Minimum Distribution (RMD), if applicable.
<b>Form 1099-NEC</b>	Saturday, January 31, 2026	This form provides information solely for reporting nonemployee compensation.
<b>Consolidated Statement &amp; Form 1099-DIV, Form 1099-INT, Form 1099-OID, Form 1099-B, Form 1099-MISC, Form 1099-C,</b>	Sunday, February 15, 2026  In some instances, you may receive an amended version for your account when	Information is provided on the following: <ul style="list-style-type: none"> <li>• Dividends and other distributions</li> <li>• Reportable interest income</li> </ul>

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<b>Form 1099-OID (REMIC), Form 1099-B/Form 1099-INT (WHMT)</b>	additional income or distribution information was provided after the original mailing deadline.	<ul style="list-style-type: none"> <li>• Original issue discount (other than CMO/REMIC instruments)</li> <li>• Proceeds of sales, redemptions, and tenders</li> <li>• Royalties, substitute payments, and miscellaneous income</li> <li>• Cancellation of debt OID and interest accruals from CMOs/REMICs</li> <li>• Widely Held Fixed Investment Trust receipt-based reporting on mortgage pools</li> </ul>
<b>Form 1042-S</b>	Sunday, March 15, 2026	This form is used to report payments or earnings of U.S. sourced income to foreign persons including non-resident aliens, foreign partnerships, foreign corporations, foreign estates and foreign trusts.
<b>Form 2439</b>	Tuesday, March 31, 2026	This form provides the amount of undistributed long term capital gains to shareholders of a regulated investment company (RIC) or a real estate investment trust (REIT).

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<b>Form 5498-ESA</b>	Thursday, April 30, 2026	<p>In most cases, this information will accompany your December 2025 statement and reports, contributions, rollovers, and direct transfers to your Coverdell Education Savings Accounts.</p> <p>Amended information will be sent by the given date for accounts that have made 2025 contributions after the last day of December 2025 but on or before April 15, 2026.</p>
<b>Form 5498</b>	Sunday, May 31, 2026	<p>In most cases, this information will accompany your December 2025 statement and reports contributions, rollovers, and fair market value of your IRA (other than Coverdell Education Savings Account).</p> <p>Amended information will be sent by the given date for accounts that have made 2025 contributions after the last day of December 2024 but on or before April 15, 2026.</p>